**GOVERNMENT OF ANDHRA PRADESH**
**ABSTRACT**

The Andhra Pradesh Goods and Services Tax, Act & Rules, 2017 – To Amendment G.O.Ms.No.588, Revenue (Commercial Taxes - II) Department, dated 12.12.2017 – orders - Issued.

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**REVENUE (COMMERCIAL TAXES) DEPARTMENT**

G.O.MS.No. 80 Dated: 11-03-2025

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. Notification No.12/2017 - Central Tax (Rate), dated 28.06.2017.
3. GO.Ms.No.588, Revenue(CT-II) Department, dated 12.12.2017.
4. Notification No.08/2024 - Central Tax (Rate), dated 08.10.2024.
5. G.O.Ms.No.265, Revenue(CT) Department, 07.11.2024.
6. Notification No.06/2025-Central Tax (Rate), dated 16.01.2025 issued by the CBIC, Department of Revenue, Ministry of Finance, Government of India, New Delhi.
7. From the CCST, Ref No.REV03-12/82/2025-GST SEC - CCT, dated.12.02.2025.

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**ORDER:**

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, here by makes the following amendment further to amend the notification issued in G.O.Ms.No.588, Revenue(CT-II) Department, namely:-

**AMENDMENT**

(i). In the said notification, in the table, -

(A) against serial number 25A, in column (3), for the words "transmission and distribution" wherever occurring, the words "transmission or distribution" shall be substituted;

(B) after serial number 36 A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|---|---|---|---|---|
| "36B | Heading 9971 or Heading 9991 | Services of insurance provided by the Motor Vehicle Accident Fund, constituted under section 164B of the Motor Vehicles Act, 1988 (59 of 1988), against contributions made by insurers out of the premiums collected for third party insurance of motor vehicles | Nil | Nil" |

(C) against serial number 69, in the entry in column (3), after item (e), the following item shall be inserted, namely :-

(P.T.O.)

"(f) a training partner approved by the National Skill Development Corporation,"

(ii). in paragraph 2 of the said notification,-

(A) item (w) shall be omitted with effect from the 1st day of April, 2025;
(B) after item (zj), the following item shall be inserted, namely: -

"(zja) "insurer" has the same meaning as assigned to it in sub-section (9) of section 2 of the Insurance Act, 1938 (4 of 1938).".

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**PEEYUSH KUMAR**
**PRINCIPAL SECRETARY TO GOVERNMENT**

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

**Copy to:**

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes, and Legislative Affairs), A.P., Secretariat, Velagapudi.
The P.S.to the Prl.Secretary to the Government (CT) Finance, A.P. Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED::BY ORDER //

SECTION OFFICER